



# Quarterly Summary of Federal, State, and Local Tax Revenue

## July-September 1985

U.S. Department of Commerce  
BUREAU OF THE CENSUS

GT85 No. 3  
Issued March 1986

Tax collections of Federal, State, and local governments totaled \$806.7 billion during the 12 months ended with September 1985, an increase of 8.8 percent from the amount collected during the 12 months ended September 1984. Federal tax collections were \$454.0 billion, up 9.4 percent during this period. State tax collections totaled \$217.9 billion, up 8.0 percent this period, and local government taxes amounted to \$134.8 billion, an increase of 8.0 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1985 and September 1984.

During the third quarter of calendar 1985, collections of Federal, State, and local taxes amounted to \$199.0 billion. Compared to the corresponding quarter of 1984, this is an increase of \$11.3 billion or 6.0 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

**Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1985 and 1984**

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1985	1984	
Total .....	\$806,690	\$741,306	8.8
Individual income .....	403,276	363,593	10.9
Corporation net income .....	79,082	73,221	8.0
Property .....	106,181	98,984	7.3
Customs, general sales and gross receipts .....	96,831	89,026	8.8
Motor fuel .....	25,475	23,461	8.6
Tobacco product sales .....	8,906	9,029	-1.4
Alcoholic beverage sales .....	8,657	8,564	1.1
All other .....	78,282	75,428	3.8

Note: Because of rounding, detail may not add to totals.

security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1985 these Federal "taxes" amounted to \$66.7 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1984* and *State Government Finances in 1984*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1983-84*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1981, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1985 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
Quarters											
1985:											
3d quarter	199,005	115,526	83,479	104,149	17,698	24,026	24,312	6,452	2,369	2,422	17,577
2d quarter	217,743	127,049	90,694	110,459	27,094	21,570	24,848	6,477	2,048	2,092	23,155
1st quarter	193,789	105,080	88,709	94,572	17,134	27,851	24,056	6,283	2,640	2,037	19,216
1984:											
4th quarter	196,153	106,369	89,784	94,096	17,156	32,734	23,615	6,263	1,849	2,106	18,334
3d quarter	187,695	110,763	76,932	96,237	18,372	21,565	22,754	6,037	2,359	2,207	18,164
2d quarter	197,176	112,868	84,308	94,501	26,633	20,213	23,241	5,704	2,236	2,172	22,476
1st quarter	175,399	93,351	82,048	85,914	13,090	25,831	22,135	5,707	2,193	2,136	18,393
1983:											
4th quarter	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395
3d quarter	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116
2d quarter	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648
1st quarter	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909
1982:											
4th quarter	162,869	88,075	74,794	81,769	9,527	29,098	17,807	3,856	1,724	2,099	16,989
3d quarter	160,277	97,994	62,283	90,296	10,003	17,861	17,142	4,023	1,779	2,204	16,969
2d quarter	186,621	116,568	70,053	97,673	23,774	18,768	17,928	3,925	1,662	2,109	20,782
1st quarter	159,593	92,655	66,938	79,346	14,217	20,958	17,732	3,745	1,574	1,930	20,091
1981:											
4th quarter	169,755	97,908	71,847	82,744	15,084	28,185	17,333	3,910	1,668	2,116	18,715
3d quarter	163,087	105,042	58,045	88,793	14,917	15,591	16,795	3,862	1,720	2,304	19,105
2d quarter	190,526	125,974	64,552	96,282	31,148	15,642	16,753	3,547	1,706	2,082	23,366
1st quarter	147,762	85,898	61,864	70,990	15,013	18,934	16,392	3,550	1,539	2,064	19,280
12 Months Ending											
September 1985	806,690	454,024	352,666	403,276	79,082	106,181	96,831	25,475	8,906	8,657	78,282
June 1985	795,380	449,261	346,119	395,364	79,756	103,720	95,273	25,060	8,896	8,442	78,869
March 1985	774,813	435,080	339,733	379,406	79,295	102,363	93,666	24,287	9,084	8,522	78,190
December 1984	756,423	423,351	333,072	370,748	75,251	100,343	91,745	23,711	8,637	8,621	77,367
September 1984	741,306	414,829	326,477	363,593	73,221	98,984	89,026	23,461	9,029	8,564	75,428
June 1984	726,110	405,848	320,262	358,241	67,974	98,251	86,533	22,893	9,125	8,713	74,380
March 1984	706,299	396,252	310,047	353,494	60,449	96,636	83,223	21,210	9,115	8,620	73,552
December 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068
September 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662
June 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515
March 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649
December 1982	669,360	395,292	274,068	349,084	57,521	86,685	70,609	15,549	6,739	8,342	74,831
September 1982	676,246	405,125	271,121	350,059	63,078	85,772	70,135	15,603	6,683	8,359	76,557
June 1982	679,056	412,173	266,883	348,556	67,992	83,502	69,788	15,442	6,624	8,459	78,693
March 1982	682,961	421,579	261,382	347,165	75,366	80,376	68,613	15,064	6,668	8,432	81,277
December 1981	671,130	414,822	256,308	338,809	76,162	78,352	67,273	14,869	6,633	8,566	80,466
September 1981	654,775	405,714	249,061	333,004	75,497	75,238	65,352	14,754	6,637	8,458	75,835
June 1981	635,221	392,064	243,157	321,092	75,711	74,218	63,283	14,529	6,564	8,408	71,416
March 1981	608,651	372,947	235,704	305,051	75,665	72,330	61,259	14,518	6,473	8,291	65,064

Note: Because of rounding, detail may not add to totals.

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1985 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverages <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>Quarters</b>											
<b>1985:</b>											
3d quarter .....	115,526	86,665	13,920	3,212	2,752	1,240	1,613	1,226	2,770	1,671	457
2d quarter .....	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter .....	105,080	76,875	12,949	2,953	2,935	<sup>3</sup> 1,602	1,239	1,170	1,703	1,539	2,115
<b>1984:</b>											
4th quarter .....	106,369	77,470	13,590	3,079	2,878	<sup>3</sup> 726	1,277	1,169	3,680	1,546	954
3d quarter .....	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2d quarter .....	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1st quarter .....	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
<b>1983:</b>											
4th quarter .....	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3d quarter .....	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2d quarter .....	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1st quarter .....	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
<b>1982:</b>											
4th quarter .....	88,075	68,230	7,023	2,110	1,145	639	1,362	485	4,866	1,544	671
3d quarter .....	97,994	77,446	7,168	2,210	1,265	685	1,491	479	4,456	1,900	894
2d quarter .....	116,568	83,521	19,133	2,177	1,237	612	1,353	471	4,707	1,940	1,417
1st quarter .....	92,655	67,044	10,676	2,173	1,226	589	1,227	576	5,808	2,268	1,068
<b>1981:</b>											
4th quarter .....	97,908	70,100	12,230	2,357	1,222	653	1,368	549	6,784	1,883	762
3d quarter .....	105,042	76,936	11,981	2,344	1,208	682	1,626	622	6,925	1,858	860
2d quarter .....	125,974	82,884	26,174	2,091	1,084	638	1,342	441	8,458	1,663	1,190
1st quarter .....	85,898	60,005	11,308	1,874	1,126	606	1,368	544	6,438	1,596	1,068
<b>12 Months Ending</b>											
September 1985 .....	454,024	330,987	61,332	12,149	11,616	4,483	5,360	4,897	10,629	6,421	6,150
June 1985 .....	449,261	324,081	62,167	12,245	11,542	4,476	5,178	4,974	11,026	6,233	7,339
March 1985 .....	435,080	309,829	61,984	12,345	11,008	4,688	5,288	4,568	12,310	6,089	6,971
December 1984 .....	423,351	301,920	58,628	11,999	10,660	4,242	5,408	4,396	13,368	6,131	6,599
September 1984 .....	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
June 1984 .....	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
March 1984 .....	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
December 1983 .....	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
September 1983 .....	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
June 1983 .....	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
March 1983 .....	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057
December 1982 .....	395,292	296,241	44,000	8,670	4,873	2,525	5,433	2,011	19,837	7,652	4,050
September 1982 .....	405,125	298,111	49,207	8,917	4,950	2,539	5,439	2,075	21,755	7,991	4,141
June 1982 .....	412,173	297,601	54,020	9,051	4,893	2,536	5,574	2,218	24,224	7,949	4,107
March 1982 .....	421,579	296,964	61,061	8,965	4,740	2,562	5,563	2,188	27,975	7,672	3,889
December 1981 .....	414,822	289,925	61,693	8,666	4,640	2,579	5,704	2,156	28,605	7,000	3,854
September 1981 .....	405,714	285,551	61,137	8,161	4,678	2,584	5,667	2,326	25,145	6,787	3,678
June 1981 .....	392,064	274,851	61,543	7,768	4,683	2,534	5,641	2,392	22,188	6,758	3,706
March 1981 .....	372,947	260,521	61,574	7,470	4,738	2,513	5,596	2,629	17,331	6,679	3,896

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.<sup>2</sup>Excludes occupation taxes.<sup>3</sup>Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:  
Third Quarter 1985 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
Quarters												
1985:												
3d quarter .....	83,479	52,333	31,146	17,484	3,778	24,026	21,100	3,700	1,129	809	1,927	9,526
2d quarter .....	90,694	61,934	28,760	20,482	6,221	21,570	21,943	3,426	1,133	861	2,392	12,666
1st quarter .....	88,709	53,515	35,194	17,697	4,185	27,851	21,103	3,348	1,038	798	2,134	10,555
1984:												
4th quarter .....	89,784	50,074	39,710	16,626	3,566	32,734	20,536	3,385	1,123	829	1,716	9,269
3d quarter .....	76,932	48,678	28,254	16,478	3,617	21,565	19,446	3,359	1,126	776	1,750	8,815
2d quarter .....	84,308	58,165	26,143	18,776	5,943	20,213	20,236	3,187	1,109	831	2,096	11,917
1st quarter .....	82,048	49,239	32,809	16,948	3,497	25,831	19,528	3,120	1,037	777	2,069	9,241
1983:												
4th quarter .....	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251
3d quarter .....	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008
2d quarter .....	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978
1st quarter .....	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853
1982:												
4th quarter .....	74,794	40,240	34,554	13,539	2,504	29,098	15,697	2,711	1,085	737	1,427	7,996
3d quarter .....	62,283	38,821	23,462	12,850	2,835	17,861	14,932	2,758	1,094	713	1,487	7,753
2d quarter .....	70,053	46,076	23,977	14,152	4,641	18,768	15,751	2,688	1,050	756	1,892	10,355
1st quarter .....	66,938	40,023	26,695	12,302	3,541	20,958	15,559	2,519	985	703	1,889	8,482
1981:												
4th quarter .....	71,847	38,462	33,385	12,644	2,854	28,185	14,976	2,688	1,015	748	1,317	7,420
3d quarter .....	58,045	37,383	20,662	11,857	2,936	15,591	14,451	2,654	1,038	678	1,377	7,463
2d quarter .....	64,552	44,005	20,547	13,398	4,974	15,642	14,662	2,463	1,068	740	1,707	9,898
1st quarter .....	61,864	37,739	24,125	10,985	3,705	18,934	14,518	2,424	933	696	1,866	7,803
12 Months Ending												
September 1985 .....	352,666	217,856	134,810	72,289	17,750	106,181	84,682	13,859	4,423	3,297	8,169	42,016
June 1985 .....	346,119	214,201	131,918	71,283	17,589	103,720	83,028	13,518	4,420	3,264	7,992	41,305
March 1985 .....	339,733	210,432	129,301	69,577	17,311	102,363	81,321	13,279	4,396	3,234	7,696	40,556
December 1984 .....	333,072	206,156	126,916	68,828	16,623	100,343	79,746	13,051	4,395	3,213	7,631	39,242
September 1984 .....	326,477	201,701	124,776	67,639	16,326	98,984	77,563	12,747	4,365	3,183	7,446	38,224
June 1984 .....	320,262	196,520	123,742	65,888	15,597	98,251	75,801	12,555	4,332	3,129	7,292	37,417
March 1984 .....	310,047	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,312	3,091	7,192	36,478
December 1983 .....	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090
September 1983 .....	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835
June 1983 .....	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580
March 1983 .....	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957
December 1982 .....	274,068	165,160	108,688	52,843	13,521	86,685	61,939	10,676	4,214	2,909	6,695	34,586
September 1982 .....	271,121	163,382	107,519	51,948	13,871	85,772	61,218	10,653	4,144	2,920	6,585	34,010
June 1982 .....	266,883	161,944	104,719	50,955	13,972	83,502	60,737	10,549	4,088	2,885	6,475	33,720
March 1982 .....	261,382	159,873	101,289	50,201	14,305	80,376	59,648	10,324	4,106	2,869	6,290	33,263
December 1981 .....	256,308	157,589	98,719	48,884	14,469	78,352	58,607	10,229	4,054	2,862	6,267	32,584
September 1981 .....	249,061	154,087	94,974	47,453	14,360	75,238	57,191	10,076	4,053	2,791	6,150	31,749
June 1981 .....	243,157	149,788	93,369	46,241	14,168	74,218	55,515	9,846	4,030	2,767	6,026	30,346
March 1981 .....	235,704	145,168	90,537	44,530	14,091	72,330	53,789	9,780	3,960	2,695	5,846	28,683

<sup>1</sup>Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1982-83. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1985 and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended September		
		1985	1984	Percent change			1985	1984	Percent change
<b>Alabama</b>					<b>Iowa</b>				
Jefferson County .....	671,197	135.3	127.0	6.5	Polk County .....	303,170	202.1	169.8	19.0
Mobile County .....	364,379	52.7	51.0	3.3	<b>Kansas</b>				
<b>Arizona</b>					Sedgwick County .....	366,531	215.2	190.6	12.9
Maricopa County .....	1,508,030	605.6	571.8	5.9	<b>Kentucky</b>				
Pima County .....	531,263	235.4	212.8	10.6	Jefferson County .....	684,793	191.1	160.8	18.8
<b>Arkansas</b>					<b>Louisiana</b>				
Pulaski County .....	340,613	92.1	85.4	7.9	East Baton Rouge Parish .....	366,164	55.5	30.5	<sup>2</sup> 82.3
<b>California</b>					Jefferson Parish .....	454,592	99.8	96.2	3.8
Alameda County .....	1,105,379	425.7	381.7	11.5	Orleans Parish .....	557,482	123.9	113.2	9.4
Contra Costa County .....	657,252	373.3	342.6	9.0	<b>Maryland</b>				
Fresno County .....	515,013	196.9	187.5	5.0	Anne Arundel County .....	370,775	181.6	141.1	28.7
Kern County .....	403,089	328.1	284.9	15.1	Baltimore City .....	786,775	273.8	253.0	8.2
Los Angeles County .....	7,477,657	2,968.6	2,689.2	10.4	Baltimore County .....	655,615	333.3	263.5	26.5
Monterey County .....	290,444	(NA)	(NA)	(NA)	Montgomery County .....	579,053	(NA)	440.4	(NA)
Orange County .....	1,931,570	992.0	913.7	8.6	Prince Georges County .....	665,071	268.1	231.3	15.9
Riverside County .....	663,923	319.5	291.4	9.6	<b>Massachusetts</b>				
Sacramento County .....	783,381	237.9	236.6	.5	Bristol County .....	474,641	189.0	189.6	-.3
San Bernardino County .....	893,157	359.4	324.7	10.7	Essex County .....	633,632	385.3	355.3	8.5
San Diego County .....	1,861,846	766.7	684.6	12.0	Hampden County .....	443,018	153.9	148.5	3.6
San Francisco County .....	336.5	302.4	11.3	Middlesex County .....	1,367,034	(NA)	879.4	(NA)	(NA)
San Joaquin County .....	347,342	120.8	116.3	3.9	Norfolk County .....	606,587	350.7	377.6	-7.1
San Mateo County .....	588,164	(NA)	383.0	(NA)	Plymouth County .....	405,437	211.8	208.0	1.8
Santa Barbara County .....	298,660	139.3	125.6	10.8	Suffolk County .....	650,142	417.5	386.6	8.0
Santa Clara County .....	1,295,071	728.1	646.4	12.6	Worcester County .....	646,352	302.9	246.3	24.5
Ventura County .....	529,899	(NA)	232.2	(NA)	<b>Michigan</b>				
<b>Colorado</b>					Genesee County .....	450,449	256.3	270.2	-5.1
Denver County .....	491,396	270.7	256.8	5.4	Ingham County .....	272,437	172.6	172.3	.2
El Paso County .....	309,424	141.6	127.9	10.7	Kent County .....	444,506	275.2	237.7	15.8
Jefferson County .....	371,741	197.4	202.4	-2.5	Macomb County .....	694,600	493.4	502.5	-1.8
<b>Connecticut</b>					Oakland County .....	1,011,793	898.6	842.6	6.6
Fairfield County .....	807,143	726.5	671.0	8.3	Washtenaw County .....	264,748	213.1	230.3	-7.5
Hartford County .....	807,766	674.0	568.4	18.6	Wayne County .....	2,337,240	1,241.9	1,221.2	1.7
New Haven County .....	761,337	572.5	489.6	16.9	<b>Minnesota</b>				
<b>Delaware</b>					Hennepin County .....	941,411	770.9	720.8	7.0
New Castle County .....	398,115	(NA)	90.4	(NA)	Ramsey County .....	459,784	300.4	286.9	4.7
<b>District of Columbia</b>					<b>Missouri</b>				
Washington, DC .....	637,651	451.3	415.1	8.7	Jackson County .....	629,180	(NA)	(NA)	(NA)
<b>Florida</b>					St. Louis City .....	974,815	437.2	406.7	7.5
Broward County .....	1,014,043	568.4	532.0	6.9	St. Louis County .....	453,085	(NA)	89.6	(NA)
Dade County .....	1,625,979	1,012.4	950.1	6.6	<b>Nebraska</b>				
Duval County .....	570,981	172.3	148.9	15.7	Douglas County .....	397,884	229.2	214.8	6.7
Hillsborough County .....	646,960	243.8	213.5	14.2	<b>Nevada</b>				
Orange County .....	471,660	199.9	182.7	9.4	Clark County .....	461,816	121.8	142.2	<sup>2</sup> 14.4
Palm Beach County .....	573,125	439.5	270.2	<sup>2</sup> 62.6	<b>New Jersey</b>				
Pinellas County .....	728,409	281.5	260.6	8.0	Bergen County .....	845,385	744.8	690.8	7.8
Polk County .....	321,652	89.2	86.1	3.6	Burlington County .....	362,542	191.2	183.8	4.0
<b>Georgia</b>					Camden County .....	471,650	304.2	286.7	6.1
De Kalb County .....	483,024	231.5	198.4	16.7	Essex County .....	850,451	594.0	570.9	4.1
Fulton County .....	589,904	409.6	398.5	2.8	Hudson County .....	556,972	305.3	325.8	-6.3
<b>Hawaii</b>					Mercer County .....	307,863	230.3	213.8	7.7
Honolulu County .....	762,874	236.7	223.9	5.7	Middlesex County .....	595,893	472.4	446.2	5.9
<b>Illinois</b>					Monmouth County .....	503,173	391.5	371.0	5.5
Cook County .....	5,253,190	3,201.1	3,051.0	4.9	Morris County .....	407,630	386.2	363.9	6.1
Du Page County .....	658,177	499.4	471.3	6.0	Ocean County .....	346,038	256.5	264.7	-3.1
Kane County .....	278,405	142.6	133.8	6.6	Passaic County .....	447,585	274.2	249.2	10.1
Lake County .....	440,372	299.0	286.5	4.4	Union County .....	504,094	363.5	352.6	3.1
St. Clair County .....	265,469	(NA)	64.3	(NA)	<b>New Mexico</b>				
Will County .....	324,460	161.1	162.6	-.9	Bernalillo County .....	419,700	101.6	98.6	3.0
<b>Indiana</b>					<b>New York</b>				
Allen County .....	294,335	111.2	103.7	7.2	Albany County .....	285,909	133.5	146.8	-9.1
Lake County .....	522,965	267.3	242.0	10.4	Erie County .....	1,015,472	604.8	561.4	7.7
Marion County .....	765,233	(NA)	(NA)	(NA)					

See footnotes at end of table.

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1985 and Prior Periods—Con.**

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended September		
		1985	1984	Percent change			1985	1984	Percent change
<b>New York—Con.</b>					<b>Pennsylvania—Con.</b>				
Monroe County .....	702,238	(NA)	380.0	(NA)	Philadelphia County .....	1,688,210	475.4	449.0	5.9
Nassau County .....	1,321,582	1,321.0	1,285.7	2.7	Westmoreland County .....	392,294	124.8	114.6	8.9
New York City .....	7,071,030	(NA)	3,493.2	(NA)	York County .....	312,963	91.6	81.4	12.6
Oneida County .....	253,466	104.2	110.5	-5.7	<b>Rhode Island</b>				
Onondaga County .....	463,324	347.1	318.6	9.0	Providence County .....	571,349	326.1	317.5	2.7
Suffolk County .....	1,284,231	1,629.3	1,684.8	-3.3	<b>South Carolina</b>				
Westchester County .....	866,599	994.0	992.0	.2	Charleston County .....	277,308	(NA)	90.7	(NA)
<b>North Carolina</b>					Greenville County .....	287,913	89.1	97.2	-8.3
Guilford County .....	317,154	109.9	117.3	-6.3	Richland County .....	267,823	(NA)	(NA)	(NA)
Mecklenburg County .....	404,270	200.1	179.8	11.3	<b>Tennessee</b>				
Wake County .....	300,833	126.0	112.1	12.4	Davidson County .....	477,811	130.2	132.8	-2.0
<b>Ohio</b>					Hamilton County .....	287,740	(NA)	83.3	(NA)
Cuyahoga County .....	1,498,295	815.3	746.1	9.3	Knox County .....	319,694	90.4	86.6	4.4
Franklin County .....	869,109	435.6	364.7	19.4	Shelby County .....	777,113	275.2	268.5	2.5
Hamilton County .....	873,136	414.2	402.8	2.8	<b>Texas</b>				
Lorain County .....	274,909	106.5	106.1	.4	Bexar County .....	988,800	268.0	243.0	10.3
Lucas County .....	471,741	212.2	193.6	9.6	Dallas County .....	1,556,549	1,009.3	924.3	9.2
Mahoning County .....	289,487	85.7	82.8	3.4	El Paso County .....	479,899	179.4	133.9	33.9
Montgomery County .....	571,697	272.2	236.9	14.9	Harris County .....	2,409,544	2,109.0	1,609.3	31.0
Stark County .....	378,823	119.4	118.3	.9	Tarrant County .....	860,880	(NA)	(NA)	(NA)
Summit County .....	524,472	253.6	210.8	20.3	Travis County .....	419,335	(NA)	(NA)	(NA)
<b>Oklahoma</b>					<b>Utah</b>				
Oklahoma County .....	568,933	173.4	148.7	16.6	Salt Lake County .....	619,066	275.5	247.9	11.1
Tulsa County .....	470,593	135.8	147.8	-8.1	<b>Virginia</b>				
<b>Oregon</b>					Fairfax County .....	596,901	530.6	464.5	14.2
Multnomah County .....	562,640	421.6	395.3	6.6	Norfolk City .....	266,979	66.4	72.3	-8.2
<b>Pennsylvania</b>					<b>Washington</b>				
Allegheny County .....	1,450,085	612.9	623.1	-1.6	King County .....	1,269,749	585.1	549.4	6.5
Berks County .....	312,509	106.4	90.7	17.3	Pierce County .....	485,643	166.1	150.9	10.1
Bucks County .....	479,211	269.7	249.4	8.1	Snohomish County .....	337,016	120.2	115.2	4.3
Chester County .....	316,660	98.5	89.5	10.0	Spokane County .....	341,835	102.1	95.0	7.5
Delaware County .....	555,007	200.5	196.1	2.2	<b>Wisconsin</b>				
Erie County .....	279,780	104.4	101.1	3.2	Dane County .....	323,545	189.6	190.3	-.4
Lancaster County .....	362,346	57.9	56.8	2.0	Milwaukee County .....	964,988	670.0	614.8	9.0
Lehigh County .....	273,582	(NA)	106.0	(NA)					
Luzerne County .....	343,079	68.6	67.5	1.6					
Montgomery County .....	643,621	326.1	302.9	7.6					

NA Not available.

<sup>1</sup>Population data are from the 1980 Decennial Census.

<sup>2</sup>Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: September 1985 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	3d quarter 1985 (thousand dollars)	12-month periods			3d quarter 1985 (thousand dollars)	12-month periods		
		Year ended Sept. 1985 (thousand dollars)	Percent change from—			Year ended Sept. 1985 (thousand dollars)	Percent change from—	
			Year ended June 1985	Year ended Sept. 1984			Year ended June 1985	Year ended Sept. 1984
United States, total <sup>2</sup> . . . . .	52,333,466	217,856,039	1.7	8.0	17,500,337	70,115,422	2.0	9.4
Alabama . . . . .	709,840	2,927,225	1.4	10.3	202,687	818,927	1.7	11.4
Alaska . . . . .	416,666	1,967,079	4.3	-1.5	(X)	(X)	(X)	(X)
Arizona . . . . .	677,175	3,006,777	-1	11.1	315,697	1,367,139	-2.9	9.7
Arkansas . . . . .	461,977	1,751,935	1.0	8.1	184,439	691,663	.2	10.6
California . . . . .	6,963,992	29,452,325	2.4	12.5	2,297,391	9,911,656	2.3	10.7
Colorado . . . . .	598,304	2,258,599	.2	3.7	189,007	737,007	-2.7	-8.4
Connecticut . . . . .	722,065	3,585,187	1.5	12.3	390,533	1,553,691	.9	11.1
Delaware . . . . .	201,850	809,033	3.9	10.2	(X)	(X)	(X)	(X)
Florida . . . . .	1,801,561	7,991,103	.9	5.8	947,809	4,271,513	-.4	5.4
Georgia . . . . .	1,189,230	4,644,599	2.8	12.4	410,759	1,574,711	2.4	10.3
Hawaii . . . . .	363,289	1,391,554	2.1	9.5	176,769	694,766	1.6	6.3
Idaho . . . . .	170,288	732,025	-.3	3.7	63,578	236,447	-.9	-3.0
Illinois . . . . .	2,264,420	9,235,544	.6	3.8	814,375	3,177,484	-1	12.0
Indiana . . . . .	1,118,512	4,415,000	1.7	5.4	574,877	2,157,217	2.1	5.4
Iowa . . . . .	561,158	2,332,871	1.2	3.1	193,655	773,911	2.1	6.3
Kansas . . . . .	456,334	1,937,040	1.1	6.1	141,456	552,178	1.0	5.1
Kentucky . . . . .	755,557	3,057,402	1.1	6.0	225,724	838,202	2.2	7.7
Louisiana . . . . .	929,041	3,817,937	2.0	18.2	302,603	1,201,781	1.5	26.7
Maine . . . . .	263,052	1,024,886	1.9	8.2	104,510	362,731	2.5	10.8
Maryland . . . . .	893,791	4,418,027	2.3	9.2	180,539	1,103,695	.5	9.4
Massachusetts . . . . .	1,746,718	6,847,592	3.6	13.0	390,906	1,485,063	3.3	14.7
Michigan . . . . .	2,485,150	8,344,604	2.7	-3.0	706,464	2,496,443	4.3	9.0
Minnesota . . . . .	1,257,779	5,250,634	.3	1.5	308,891	1,355,314	.8	6.2
Mississippi . . . . .	498,891	1,861,287	1.0	.6	256,726	972,941	1.6	5.3
Missouri . . . . .	867,498	3,439,674	2.0	7.9	383,281	1,445,289	1.7	5.4
Montana . . . . .	129,317	648,700	1.4	9.2	(X)	(X)	(X)	(X)
Nebraska . . . . .	257,704	1,044,287	1.7	2.5	85,016	339,650	3.1	5.1
Nevada . . . . .	240,489	964,036	2.6	11.6	124,978	470,530	2.7	11.3
New Hampshire . . . . .	106,767	461,882	2.8	3.4	(X)	(X)	(X)	(X)
New Jersey . . . . .	2,027,914	7,875,575	2.3	10.6	646,852	2,335,894	3.3	13.2
New Mexico . . . . .	369,747	1,441,569	.7	2.6	154,141	604,540	.3	.8
New York <sup>3</sup> . . . . .	5,230,913	21,806,234	1.5	9.8	1,171,064	4,443,651	2.0	9.0
North Carolina . . . . .	1,355,714	5,317,684	2.4	10.9	345,734	1,230,626	6.1	17.6
North Dakota . . . . .	147,446	675,734	-2.8	1.2	42,240	179,360	-4.3	-5.1
Ohio . . . . .	1,883,381	8,331,618	.1	4.3	702,767	2,625,863	2.7	9.9
Oklahoma . . . . .	766,521	2,990,583	.6	8.0	165,541	634,176	.6	22.4
Oregon . . . . .	486,757	2,040,896	2.5	8.4	(X)	(X)	(X)	(X)
Pennsylvania . . . . .	2,233,015	10,314,450	1.5	4.7	794,633	3,075,870	1.9	8.6
Rhode Island . . . . .	179,750	874,439	.1	5.9	65,492	277,151	.4	10.2
South Carolina . . . . .	697,006	2,593,434	2.7	7.9	283,627	895,828	9.2	10.7
South Dakota . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee . . . . .	845,136	3,104,831	2.4	15.2	473,564	1,780,018	1.9	20.7
Texas . . . . .	2,728,331	11,433,320	2.0	14.0	1,084,989	4,237,359	2.5	8.8
Utah . . . . .	183,428	1,346,111	-5.0	10.0	-19	557,939	-13.0	8.0
Vermont . . . . .	119,972	483,687	5.4	17.7	22,190	90,731	3.2	11.0
Virginia . . . . .	1,096,274	4,511,425	1.0	9.0	250,555	952,392	2.6	11.4
Washington . . . . .	1,130,284	4,927,650	7.0	9.3	765,668	2,953,410	11.1	9.5
West Virginia . . . . .	434,354	1,826,697	-2.2	3.9	206,257	792,964	-.9	-2.5
Wisconsin . . . . .	920,326	5,107,720	.4	-1.7	246,498	1,466,607	.9	5.1
Wyoming . . . . .	284,382	833,647	1.7	7.6	50,874	188,708	3.3	6.3
Exhibit: District of Columbia . . . . .	536,893	1,573,535	3.9	12.2	89,122	348,199	2.3	9.9

See footnotes at end of table.



Table 5. Collections of Selected State Taxes: September 1985 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3d quarter 1985 (thousand dollars)	12-month periods			3d quarter 1985 (thousand dollars)	12-month periods		
		Year ended Sept. 1985 (thousand dollars)	Percent change from—			Year ended Sept. 1985 (thousand dollars)	Percent change from—	
			Year ended June 1985	Year ended Sept. 1984			Year ended June 1985	Year ended Sept. 1984
United States, total²	3,659,335	13,701,417	2.5	8.8	1,084,176	4,243,337	.1	1.3
Alabama	64,016	252,339	-.4	-.3	18,577	71,110	-.2	2.0
Alaska	11,320	38,978	8.7	18.0	1,387	5,342	2.5	.6
Arizona	56,614	228,912	2.0	14.6	13,185	63,004	2.4	46.6
Arkansas	50,537	163,873	9.5	17.8	15,984	62,835	.2	2.6
California	305,333	1,173,844	1.4	3.7	72,082	262,188	.6	-.7
Colorado	56,653	189,662	1.8	-1.8	8,665	34,649	-1.6	-20.3
Connecticut	62,321	222,382	4.1	7.8	23,005	89,358	-1.2	-.1
Delaware	8,954	39,617	-.1	1.9	2,646	12,206	-.4	1.9
Florida	185,927	644,026	4.2	4.5	70,203	286,689	.1	2.1
Georgia	100,448	387,747	.4	2.7	11,565	84,638	-4.6	-2.5
Hawaii	9,980	36,836	3.5	6.0	4,190	19,198	-2.6	-4.3
Idaho	21,819	79,254	-.1	1.1	2,664	10,103	-1.0	-1.4
Illinois	177,801	645,184	5.9	13.3	42,355	164,264	-1.4	-1.9
Indiana	119,848	368,661	10.0	10.8	19,984	76,913	.2	.7
Iowa	56,726	188,681	3.4	-4.1	16,169	59,468	.7	-.1
Kansas	40,265	150,008	.8	2.7	11,820	44,983	.2	-.6
Kentucky	51,105	195,939	-.2	-1.6	4,446	18,436	-1.7	-4.7
Louisiana	84,965	358,035	1.3	56.5	21,333	85,222	-1.2	27.2
Maine	25,378	89,049	.2	2.2	7,880	29,030	-.4	-2.2
Maryland	78,627	298,438	.5	-.6	13,717	67,145	.3	.4
Massachusetts	49,213	263,523	-6.1	-2.8	43,991	175,452	-.9	2.2
Michigan	169,985	617,102	1.6	9.2	33,105	126,413	-.3	-.2
Minnesota	90,523	343,959	-1.7	1.3	20,723	82,726	-2.7	-2.5
Mississippi	57,844	158,014	5.4	9.3	13,917	41,728	14.0	21.7
Missouri	53,313	208,571	.1	4.0	21,598	82,105	-.5	-.5
Montana	23,118	81,565	.1	-1.2	3,645	13,393	-1.8	1.7
Nebraska	35,346	127,992	.3	-2.2	7,334	28,748	-.1	-.9
Nevada	21,033	75,192	1.1	3.6	5,345	20,359	.6	7.1
New Hampshire	18,520	68,070	6.7	5.4	8,812	32,673	-1.0	-5.0
New Jersey	80,285	315,451	.7	4.0	56,817	217,370	.3	-.1
New Mexico	32,734	107,953	3.6	-5.5	4,056	15,005	3.7	6.6
New York	131,083	452,953	8.4	11.5	115,605	433,683	.6	-.5
North Carolina	125,425	424,429	4.1	4.8	4,293	16,524	-.7	-3.3
North Dakota	16,939	56,811	1.2	1.1	3,172	12,269	-1.0	-2.4
Ohio	170,409	625,944	.5	-.1	49,071	183,985	-.3	.6
Oklahoma	50,963	192,845	1.1	21.1	19,123	74,346	-2.4	-6.3
Oregon	36,362	124,109	4.3	12.0	15,577	58,516	-.3	-6.4
Pennsylvania	160,927	624,410	.9	.9	60,510	238,216	-.4	-.6
Rhode Island	11,672	47,122	2.7	8.1	7,445	28,709	-1.2	-2.2
South Carolina	65,111	247,204	.1	2.5	7,639	30,177	1.1	2.0
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	97,105	309,363	7.2	6.4	20,385	80,238	.1	3.1
Texas	253,496	987,809	9.2	70.9	97,976	374,390	1.8	8.0
Utah	29,222	116,825	4.0	28.9	3,259	13,178	-	.6
Vermont	9,518	39,207	4.9	10.8	3,118	12,753	-2.2	-1.8
Virginia	64,971	322,380	-1.7	-2.0	4,449	17,177	1.0	1.5
Washington	95,987	364,863	-2.3	2.9	23,567	100,670	3.4	.3
West Virginia	41,438	159,803	.8	12.2	9,452	35,514	1.0	-
Wisconsin	69,431	372,257	.5	5.6	34,123	134,811	-1.0	.3
Wyoming	10,225	42,501	6.0	7.5	1,412	4,896	3.8	-1.6
Exhibit: District of Columbia	7,359	25,450	1.0	1.6	2,671	9,577	-.4	-.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1985 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3d quarter 1985 (thousand dollars)	12-month periods			3d quarter 1985 (thousand dollars)	12-month periods		
		Year ended Sept. 1985 (thousand dollars)	Percent change from--			Year ended Sept. 1985 (thousand dollars)	Percent change from--	
			Year ended June 1985	Year ended Sept. 1984			Year ended June 1985	Year ended Sept. 1984
United States, total <sup>2</sup> .....	746,842	3,054,693	1.0	3.5	15,907,324	64,885,890	1.5	6.7
Alabama .....	24,507	92,178	1.2	2.1	194,579	710,195	2.0	19.3
Alaska .....	3,727	14,377	5.4	6.9	20	887	-30.1	-33.5
Arizona .....	8,965	39,391	3.8	42.6	139,666	641,791	5.5	19.3
Arkansas .....	6,456	24,301	.4	-2.6	120,805	474,468	.6	6.1
California .....	34,250	135,738	.7	-.6	2,586,767	10,992,420	2.1	14.6
Colorado .....	6,531	24,790	-.1	-.3	260,625	924,708	1.6	16.5
Connecticut .....	7,999	32,284	-1.5	.1	12,284	304,938	.8	8.2
Delaware .....	1,415	5,282	2.8	2.6	91,028	364,394	2.3	6.1
Florida .....	100,154	425,405	.9	1.0	(X)	(X)	(X)	(X)
Georgia .....	32,231	113,015	2.1	4.7	488,127	1,776,313	3.4	13.2
Hawaii .....	2,001	21,376	(NA)	(NA)	125,804	442,981	3.2	8.8
Idaho .....	2,548	9,242	.1	23.7	56,233	258,034	-	8.7
Illinois .....	17,878	69,898	.1	-1.2	567,932	2,556,014	-1.7	-12.1
Indiana .....	11,935	43,707	.3	8.9	304,249	1,296,209	.7	1.8
Iowa .....	3,225	15,257	11.9	12.9	202,439	836,797	1.5	4.5
Kansas .....	11,716	43,774	1.5	1.8	152,341	612,020	1.4	5.0
Kentucky .....	12,875	48,524	-.5	-.8	216,520	784,117	1.0	6.8
Louisiana .....	18,335	73,050	.9	25.0	139,651	553,295	6.8	31.4
Maine .....	10,195	31,989	2.2	-.5	82,221	306,340	3.1	13.7
Maryland .....	5,061	28,386	-.2	-1.8	382,069	1,815,642	2.8	8.6
Massachusetts .....	14,782	77,215	-7.6	-7.1	794,934	3,243,958	2.7	12.5
Michigan .....	23,415	90,618	-.1	-7.6	980,169	2,848,252	1.0	-15.8
Minnesota .....	13,878	52,314	.2	-1.6	574,831	2,237,476	.2	-4.6
Mississippi .....	9,026	32,887	.3	-.7	76,407	261,112	3.9	-1.2
Missouri .....	6,785	25,242	1.8	1.9	267,277	1,083,708	2.1	11.0
Montana .....	3,067	13,965	.8	-4.5	39,412	183,906	1.6	5.9
Nebraska .....	3,541	13,355	1.6	-1.5	83,576	319,621	.2	4.2
Nevada .....	3,479	13,292	1.6	2.2	(X)	(X)	(X)	(X)
New Hampshire .....	3,460	10,640	.4	1.7	4,209	26,229	7.6	7.4
New Jersey .....	15,023	59,142	1.3	-.2	447,416	1,976,542	2.1	10.6
New Mexico .....	4,873	17,934	14.3	23.4	37,232	91,340	7.5	18.3
New York .....	40,682	166,915	-1.5	-4.5	2,602,908	1,104,0118	1.1	10.6
North Carolina .....	33,150	123,855	.7	4.0	582,296	2,069,982	2.3	11.8
North Dakota .....	1,495	5,833	-2.0	-6.4	9,619	75,081	-1.4	-3.6
Ohio .....	18,054	69,527	-1.0	-2.6	711,195	2,804,620	.9	7.3
Oklahoma .....	13,613	44,314	6.4	11.2	179,129	729,455	.3	8.3
Oregon .....	3,063	10,956	.6	1.9	305,078	1,336,860	2.0	7.8
Pennsylvania .....	29,743	133,635	2.7	-.4	598,081	2,618,871	1.2	1.0
Rhode Island .....	2,338	8,721	14.6	28.1	71,841	284,077	-.7	-1.3
South Carolina .....	19,411	102,545	.6	2.9	260,813	859,223	1.0	4.9
South Dakota .....	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Tennessee .....	15,286	60,832	.5	.6	2,848	61,809	.1	11.8
Texas .....	88,728	338,992	4.4	18.1	(X)	(X)	(X)	(X)
Utah .....	3,158	16,019	-4.5	-4.8	110,296	442,299	1.3	9.5
Vermont .....	3,758	14,264	.2	-.1	38,586	147,862	1.9	9.1
Virginia .....	13,781	92,681	-.1	2.0	514,216	1,970,066	1.3	10.4
Washington .....	20,235	104,149	.5	-.5	(X)	(X)	(X)	(X)
West Virginia .....	1,753	6,724	-25.0	-23.8	108,923	493,389	-2.6	17.7
Wisconsin .....	12,371	45,387	3.5	1.6	382,672	2,028,471	1.0	-7.3
Wyoming .....	390	1,427	-1.6	-2.8	(X)	(X)	(X)	(X)
Exhibit: District of Columbia ..	1,683	7,070	-.6	-3.7	112,607	421,842	2.3	9.8

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1985 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3d quarter 1985 (thousand dollars)	12-month periods			3d quarter 1985 (thousand dollars)	12-month periods		
		Year ended Sept. 1985 (thousand dollars)	Percent change from—			Year ended Sept. 1985 (thousand dollars)	Percent change from—	
			Year ended June 1985	Year ended Sept. 1984			Year ended June 1985	Year ended Sept. 1984
United States, total <sup>2</sup>	3,777,984	17,750,823	.9	8.7	1,807,048	7,707,097	2.2	9.8
Alabama	40,002	212,261	1.4	4.3	11,673	51,767	14.8	33.7
Alaska	50,847	177,149	-13.4	-44.2	1,259	16,180	2.2	-2.8
Arizona	36,720	191,306	-5.4	-9.2	37,327	157,959	2.2	22.9
Arkansas	26,775	125,017	-4.0	7.6	27,723	73,017	-1.6	-1.8
California	901,686	3,756,724	2.7	13.2	160,005	642,345	4.7	9.1
Colorado	24,306	106,276	8.7	17.4	19,213	72,541	.8	4.2
Connecticut	77,935	545,213	4.2	27.2	27,720	114,338	4.1	27.5
Delaware	23,934	89,738	16.5	47.9	7,473	32,945	-3.9	2.3
Florida	60,481	469,448	1.4	20.3	74,793	340,499	-2.3	-.3
Georgia	87,864	432,441	3.0	28.0	14,810	80,959	9.8	17.9
Hawaii	13,163	49,607	1.8	34.0	2,284	9,489	.8	3.1
Idaho	5,013	43,353	1.6	29.3	8,180	33,155	.4	-.1
Illinois	149,880	757,810	7.3	29.5	193,981	589,959	1.8	17.7
Indiana	22,599	166,836	-6.5	*35.3	20,598	119,569	3.6	4.3
Iowa	24,702	150,567	-2.5	12.9	42,716	140,850	*9.1	-10.2
Kansas	27,030	164,417	3.0	15.6	16,101	79,360	-.4	3.1
Kentucky	46,941	212,943	.8	6.3	19,491	98,294	.9	3.4
Louisiana	62,273	284,100	1.6	7.7	13,877	60,168	4.7	1.2
Maine	9,894	51,406	-4.0	-3.7	8,455	47,230	.5	3.8
Maryland	51,961	253,624	3.0	19.6	7,026	101,651	.6	3.4
Massachusetts	180,801	859,758	-1.6	6.4	32,422	154,179	4.3	22.7
Michigan	348,582	1,303,331	5.0	1.0	65,042	313,226	.5	3.8
Minnesota	95,191	380,776	-.6	13.8	53,065	251,854	1.3	14.8
Mississippi	22,039	110,087	-14.0	-21.1	10,433	54,824	1.7	6.0
Missouri	38,591	162,752	1.3	-2.4	44,342	190,139	7.6	36.3
Montana	8,408	66,789	6.6	88.0	5,037	28,221	-1.2	.7
Nebraska	13,097	57,673	17.8	-2.4	9,262	53,058	-.1	1.1
Nevada	(X)	(X)	(X)	(X)	9,137	38,882	-10.4	-9.7
New Hampshire	21,937	106,195	3.3	5.4	136	36,579	*-13.2	-.9
New Jersey	211,478	929,304	1.2	7.2	75,424	301,430	.2	24.9
New Mexico	10,876	60,797	-5.0	28.3	8,470	41,362	-2.8	-2.3
New York	416,988	1,889,020	.1	10.5	120,000	520,647	.8	1.2
North Carolina	98,214	502,981	2.6	28.9	42,967	218,944	1.3	5.4
North Dakota	14,367	76,129	-9.8	31.2	3,718	34,423	1.8	1.2
Ohio	11,002	338,848	-22.5	-45.7	89,713	343,867	3.3	7.2
Oklahoma	26,676	107,612	3.0	12.2	49,532	207,795	7.1	9.3
Oregon	41,015	167,437	8.9	17.6	40,704	153,268	1.8	6.5
Pennsylvania	178,573	962,355	2.1	9.6	100,275	417,045	-.6	2.1
Rhode Island	8,703	75,124	-1.8	18.0	4,052	23,845	.2	-.9
South Carolina	6,253	169,026	-15.4	2.4	388	52,124	-7.2	6.2
South Dakota	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	66,590	271,491	4.7	13.7	23,592	139,650	-	-4.2
Texas	(X)	(X)	(X)	(X)	150,907	592,925	8.5	44.7
Utah	6,074	55,205	5.8	23.4	6,654	35,168	1.5	5.2
Vermont	6,951	34,834	3.2	30.4	6,261	30,385	2.3	11.8
Virginia	80,827	308,939	7.4	22.6	49,347	204,242	1.3	4.3
Washington	(X)	(X)	(X)	(X)	28,781	138,505	-1.3	6.4
West Virginia	18,901	94,777	-5.3	-1.6	17,741	66,142	2.7	9.0
Wisconsin	98,344	403,961	-2.3	-2.8	31,550	137,868	.5	-
Wyoming	(X)	(X)	(X)	(X)	8,441	35,001	6.0	7.6
Exhibit: District of Columbia	24,023	109,612	2.4	15.6	4,205	16,910	-1.3	-8.5

- Represents zero.

NA Not available.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.<sup>3</sup>Includes taxes collected for the five dependent transportation districts.<sup>4</sup>Reflects change in collection cycle.

## Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

### ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Bank excise tax was repealed effective January 1, 1984.

### ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Tobacco product sales tax. Tax rate increased effective July 1, 1984.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

Individual income tax. Withholding provisions changed effective January 1, 1984.

### ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

### COLORADO

Corporation net income tax. Tax rate decreases were suspended for the 1983 tax year.

### CONNECTICUT

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

### DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

### DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 14.8 to 15.5 cents per gallon effective June 1, 1984.

### FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

### GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

### HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

### IDAHO

Corporation net income tax. Tax credits were applied to the 1983 liability.

### ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 12 to 13 cents per gallon effective July 1, 1985.

Corporation net income tax. Reflects settlement of claims from amnesty program effective October and November 1984.

### INDIANA

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 1, 1985, was increased from 11.1 to 14 cents per gallon.

## IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

## KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 11 cents per gallon.

## KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 10 cents per gallon.

## LOUISIANA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate increased from 8 to 16 cents per gallon effective July 1, 1984.

Tobacco product sales tax. Tax rate increased effective July 1, 1984.

Alcoholic beverage sales tax. Additional 5 percent tax imposed on retail sales.

Individual income tax. Personal exemptions and standard deductions were lowered applicable to the 1983 tax liability.

Corporation net income tax. Tax credits were applied to the 1983 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## MARYLAND

Corporation net income tax. Savings and loan association tax rates increased effective January 1, 1984.

## MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 11 cents per gallon.

## MICHIGAN

Individual income tax. Tax rate reduced from 6.5 to 5.35 percent effective September 1, 1984.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

## MINNESOTA

Individual income tax. Surtax repealed effective for the 1984 tax year.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

## MISSISSIPPI

General sales and gross receipts tax. Tax rate reduced from 6 to 5.5 percent effective January 1, 1984.

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

## MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.125 to 4.225 percent effective July 1, 1985.

## MONTANA

Corporation net income tax. Reflects adjudicated settlement of taxes.

## NEBRASKA

General sales and gross receipts tax. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 14.5 cents per gallon.

Individual income tax. Withholding provisions changed effective January 1, 1985.

Corporation net income tax. Tax rate reduced effective January 1, 1984.

## NEVADA

Motor fuel sales tax. Tax rate increased from 10.25 to 11.25 cents per gallon effective July 1, 1985.

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1983.

## NEW HAMPSHIRE

Corporation net income tax. Surtax was imposed effective June 30, 1983.

**NEW MEXICO**

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

**NEW YORK**

Individual income tax. Withholding provisions changed effective July 1, 1985.

**NORTH DAKOTA**

Individual income tax. Tax rates increased applicable to the 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

**OHIO**

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of September 30, 1985, was 12 cents per gallon.

**OKLAHOMA**

General sales and gross receipts tax. Tax rate increased from 3 to 3.25 percent effective July 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective July 1, 1985.

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

**OREGON**

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

**RHODE ISLAND**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

**SOUTH CAROLINA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 13 cents per gallon.

**SOUTH DAKOTA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased July 1, 1985.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

**TENNESSEE**

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984. Food exemption repealed effective June 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1985.

**TEXAS**

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective October 2, 1984.

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Tobacco product sales tax. Tax rate increased effective October 2, 1984.

Alcoholic beverage sales tax. Tax rate increased effective October 2, 1984.

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

**UTAH**

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective July 1, 1984.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

**VERMONT**

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

**WEST VIRGINIA**

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Individual income tax. Tax rates increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

**WISCONSIN**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1985, was 16.5 cents per gallon.

Motor vehicle and operators' license tax. Motor vehicle registration cycle changed from annual to staggered quarterly effective February 25, 1984.

## Appendix B. Social Insurance Taxes and Contributions for Third Quarter 1985 and Prior Periods

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
<b>Quarters</b>									
<b>1985:</b>									
3d quarter .....	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2d quarter .....	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1st quarter .....	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
<b>1984:</b>									
4th quarter .....	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3d quarter .....	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2d quarter .....	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1st quarter .....	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
<b>1983:</b>									
4th quarter .....	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3d quarter .....	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2d quarter .....	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1st quarter .....	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
<b>12 Months Ending</b>									
September 1985 .....	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
June 1985 .....	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
March 1985 .....	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
December 1984 .....	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
September 1984 .....	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
June 1984 .....	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
March 1984 .....	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
December 1983 .....	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164